

## **Appendix 5 IMPAC Cards TO Annex A Chaplains' Fund SOP**

### **1. PURPOSE:**

a. To provide standard operating procedures (SOP) for use of the International Merchant Purchase Authorization Card (IMPAC) VISA cards by the Ft Polk Chaplains' Fund to purchase supplies and services. These procedures supplement the "Cardholder Instructions for the Use of the U.S. Government--wide Credit Card" distributed to the Fund Manager and cardholders at the time of card issue.

b. The ongoing cycles of improvement between USBank and the Government for IMPAC card program processes may cause change in the details requirements before of this SOP is updated. The requirements of USBank supercede this SOP.

2. REFERENCES: AR 165-1, Chapter 14, US Army Non-Appropriated Chaplains' Fund Instrumentalities and Standing Operating Procedures for Using the Government-Wide Commercial Credit Card Service

### **3. FUNCTIONS:**

a. The General Services Administration (GSA), Federal Supply Service (FSS), awarded the contract for Government-wide Commercial Credit Card Services to US Bank for the IMPAC. VISA is the card used. The Ft Polk Chaplains' Fund uses the IMPAC for purchases under \$2,500.

b. US Bank maintains the IMPAC account, issues cards to cardholders, sends monthly statements to cardholders and the Fund Manager, and provides various reports to the Chaplains' Fund.

c. The Office of the Chief of Chaplains has overall Level 3 responsibility for the VISA Card Program for Chaplains' Funds Army-wide. DACH-IRML serves as the liaison between the Army and USBank, the GSA Contracting Officer, MACOMs, and the Installation Fund Managers.

d. The Ft Polk Chaplains' Fund is the servicing and accountability instrument for all Chaplains' Fund IMPAC purchases.

### **4. RESPONSIBILITIES:**

a. The Chaplains' Fund Manager (Chaplaincy Resources Manager or CRM) is the Agency Program Coordinator (APC) for the Ft Polk Chaplains' Fund IMPAC VISA Credit Card Program. As such, the CRM oversees the IMPAC

program. He / she coordinates applications, issuance and destruction of IMPAC VISA cards, establishment of reports, and administrative training.

(1) CRM sets the monthly dollar limitations per IMPAC VISA cardholder submitting this information to USBank and sets the limit for each purchase on the Purchase Documentation form.

(2) CRM is the appointing official to designate cardholders. He / she maintains an Appointment of Cardholder memorandum on each cardholder signed by the cardholder and the CRM. This memorandum identifies cardholder responsibilities and sets monthly and single purchase limits. CRM terminates cardholder appointments as necessary.

(3) CRM is the approving official for the Ft Polk Chaplains' Fund IMPAC program. As such, he / she approves all cardholder purchases setting a not to exceed (NTE) amount for each purchase. The Command Chaplain also has approval authority for purchases, in the event that the CRM is not available. A cardholder cannot be his / her own approving official, nor can a cardholder be an approving official for his / her immediate supervisor.

(4) CRM administers the IMPAC program for the Chaplains' Fund to include processing the credit card applications, issuance, destruction of cards, reports, and training. He / she maintains an up-to-date listing of all cardholder names, addresses, account numbers, and telephone numbers. He / she handles disputes / discrepancies with vendors when they cannot be resolved by the cardholder and periodically reviews cardholder's records to ensure compliance with authorized procedures. The CRM reviews each cardholder's monthly statement of account to ensure purchases are made in accordance with AR 165-1 and this SOP. He / she enforces the provisions of management controls of the USBank process.

(5) The CRM is the designated billing official. The CRM receives the invoice from USBank. He / she is responsible for payment of the official invoice according to the terms and definitions of the Prompt Payment Act of 1982 (PL 97-177). It is the policy of the OCCH that the Chaplains' Fund pays the IMPAC billing statement in full as received each billing cycle. Once paid, the CRM may chase or reconcile disputes as required.

(6) CRM ensures cardholders receive an orientation and training on the IMPAC VISA card program.

b. Cardholders (Chaplain Assistants to whom an IMPAC VISA card is issued) are responsible to make purchases authorized by the CRM or Command Chaplain. The IMPAC VISA card bears the cardholder's name. It is only used by this Chaplain Assistant to make official Ft Polk Chaplains' Fund purchases in

compliance with AR 165-1 and this SOP. Only the cardholder may use their issued IMPAC VISA card to make purchases. The card is not transferable to anyone, including a fellow cardholder.

(1) Cardholders must have a completed Purchase Order Documentation form signed by the CRM to make a purchase. The purchase may not exceed the NTE amount designated by the CRM on the Purchase Documentation form. The cardholder must purchase from the vendor stated on the Purchase Documentation form. Variations in the amount and / or the vendor must be approved by the CRM / Fund Manager.

(2) The cardholder may make authorized purchases using the IMPAC VISA card either in person, by telephone, or by fax following procedures in the Ft Polk Chaplains' Fund SOP on Purchases.

(3) When making a purchase, cardholders should advise the vendor that the transaction is for official Government / NAFI purposes and is tax exempt. The cardholder is to know the Ft Polk Chaplains' Fund tax exempt number.

(4) Cardholders maintain a Usage Report Book. This book contains IMPAC purchases written on a Record of US Government Bankcard Transactions (RGBT). The Usage Report Book maintains the RGBTs by billing period.

(5) Cardholders reconcile their monthly statement to the RGBT for the billing period, include supporting documentation, and sign the RGBT. Each cardholder interviews separately with the CRM/Fund Manager during a monthly individual reconciliation meeting.

(6) When a cardholder is within \$500.00 of his/her monthly purchase limit he/she will contact the CRM for approval to make additional purchases during that month.

## 5. CHANGING APPROVING OFFICIAL (CRM):

a. Thirty days before turning over management of the Chaplains' Fund, the CRM notifies USBank that he / she will no longer be the approving official. He / she does this using the USBank *IMPAC CPS Program Billing Official Setup and Maintenance Form*. He / she faxes the form to the number at the bottom of the form.

b. Before assuming duties as CRM, the incoming CRM insures the current CRM has accomplished the requirement in paragraph 5a above.

c. USBank will communicate only with the authorized approving official they have on file.

## 6. ESTABLISHING A CARDHOLDER:

- a. Only Chaplain Assistants may be IMPAC VISA cardholders for the Ft Polk Chaplains' Fund.
- b. The CRM / Fund Manager trains the prospective cardholder on policies, procedures, use of the IMPAC VISA card, and ethical standards.
- c. The prospective cardholder must sign a memorandum acknowledging the training and agreeing to comply with ethical standards. The CRM keeps this original memorandum on file. The CRM gives a copy to the prospective cardholder.
- d. The CRM completes the USBank *IMPAC CPS Program Cardholder Setup and Maintenance Form* and faxes this form to the number at the bottom of the form. The CRM establishes the single purchase and monthly limits on the card. CRM gives the mailing address for the prospective cardholder as the Installation Chaplain's Office 6661 Warrior Trail Bldg 350 Suite 334 Fort Polk LA 71459. The card (as well as later statements) is mailed to the cardholder by name at the Installation Chaplain's Office official address.
- e. When the IMPAC VISA card arrives, the CRM meets with the new cardholder to present the card and have the new cardholder sign an Appointment of Cardholder memorandum. The CRM keeps this original memorandum on file. The CRM gives a copy to the new cardholder.
- f. The IMPAC VISA card is not transferable.

## 7. DISESTABLISHING A CARDHOLDER:

- a. The cardholder ceases to use and surrenders his / her IMPAC VISA card to the CRM at least 30 days before an established end date. I.e., the end date could be the date of signing out of Ft Polk on a change of station (PCS).
- b. CRM telephones USBank at 1(888) 994-6722 to request disestablishing a cardholder. The CRM must know his / her account number and the Ft Polk Chaplains' Fund Level 4 code.
- c. The CRM destroys (cuts-up) the card.

## 8. ETHICAL STANDARDS:

- a. The unique VISA card issued from USBank is embossed with the

cardholder's name. Issuance of the card places the cardholder in a position of public trust. Use of the IMPAC VISA card must meet the highest ethical standards.

b. Making false statements on credit card records may lead to disciplinary action. The Government may punish wrongdoers by fine, imprisonment, or both, as stated in Section 1001, Title 18 United States Code.

c. The IMPAC VISA credit card is not to be used for personal purchases.

9. CONDITIONS FOR USE: The amount of a single purchase will not exceed \$2,500 per order, that is Purchase Documentation. A single purchase may comprise multiple items that together cannot exceed the authorized single purchase limit.

#### 10. PROHIBITED PURCHASES:

a. Personal purchases.

b. Cash advances (not permitted under any circumstances).

c. Purchase, rental or lease of land or buildings.

d. Purchase of telephone services (includes telephone calls).

e. Supplementation of official government travel otherwise governed by the Joint Travel Regulation.

g. Maintenance services (unless an emergency where life and safety are in jeopardy, or to avoid imminent loss of NAFI assets and revenue).

h. Non Personal Service contracts which require compliance with acts, laws, or executive orders (e.g., Service Contract Act of 1965) and otherwise require written execution.

i. Construction contracts which require compliance with acts, laws, or executive orders (e.g., Davis-Bacon) and otherwise requires written execution.

j. Personal clothing or footwear.

k. Gas, oil, maintenance and repair of vehicles.

#### 11. PURCHASES:

a. Use of the credit card by a cardholder is subject to a single purchase limit,

a monthly cardholder limit, and a monthly limit on the Ft Polk Chaplains' Fund. The CRM provides these limits to USBank for each cardholder using the account setup forms provided in the implementation and/or account maintenance package. The CRM must notify the USBank of all approved changes to cardholder limits using the Cardholder Account Maintenance Form provided in the implementation package. The CRM controls purchase limits for each cardholder.

b. The single purchase limit is a limitation on the procurement authority delegated to the cardholder by the CRM. Single purchase limits may be assigned to cardholders in \$50 increments. The maximum single purchase limit is \$2,500 for cardholders.

c. Each cardholder is assigned a monthly (billing cycle) limit by the CRM. The total dollar value of purchases by the individual cardholder when using the card for any single month may not exceed the monthly purchase limit. Monthly purchase limits are assigned in increments of \$100 up to \$999,900.

d. The monthly Fort Polk Chaplains' Fund limit is a budgetary limit established by the CRM. The limit established must not exceed the sum of the cardholder's monthly purchase limits and should reflect spending history as well as budgetary trends. Fund limits are assigned in increments of \$100 up to \$999,900. The total dollar value of all Fund purchases using all IMPAC cards must not exceed the established monthly billing cycle limit.

e. Cardholders follows the Ft Polk Chaplains' Fund SOP for Purchases to make purchases using the IMPAC card.

f. The cardholder must complete a notation in the Record of US Government Bankcard Transactions (RGBT) for each purchase. He / she includes on the RGBT the control number assigned by the Fund Clerk on the Purchase Documentation form. The cardholder keeps all RGBT in his / her Chaplains' Fund IMPAC Usage Report Book.

## 12. RECONCILLATION OF THE STATEMENT:

a. After making a purchase, the cardholder must retain the authorized Purchase Documentation form and a receipt or written record of the purchase as proof of purchase. The documents are later used to verify the purchase shown on the cardholder monthly statement. See the Ft Polk Chaplains' Fund SOP on purchases.

(1) When a purchase is made over the counter, the cardholder obtains the customer copy of the charge slip and annotates the control number given on the Purchase Documentation form. This information is placed on the Record of

US Government Bankcard Transactions (RGBT). He / she uses the charge slip to help in reconciling the cardholder statement. The customer copy of the charge slip is forwarded (with the cardholder statement) to the CRM.

(2). When making a purchase by phone, the cardholder makes a written statement of the purchase and notes the information on a RGBT.

b. Within five (5) working days after the end of the 30 day billing cycle, USBank provides:

(1) Cardholder Statement of Account listing all purchases, credits and other transactions that the Cardholder has made in the 30-day billing cycle.

(2) Approving Official Account Summary of all Cardholder activity for which he/she has approving authority and a summary sheet for the current cycle.

(3) Chaplains' Fund Official Invoice for each cardholder including any debits and credits.

c. Upon receiving the above statements, each cardholder reconciles his / her account using the RGBT for the billing period.

d. The CRM makes an appoint with each cardholder within five (5) working days of cardholder receiving their statements. CRM and the cardholder ensure reconciliation during this meeting.

### 13. ADMINISTRATIVE PROBLEMS:

a. CRM pays all charges on the monthly statement and then seeks to reconcile administrative problems.

b. The cardholder tracks and resolves all disagreements arising during transactions with the vendor. If the cardholder is unable to resolve the dispute / disagreement or a problem stem from contract interpretation, cardholders must refer matters to the CRM.

c. CRM addresses administrative problems (erroneous charges and other items) using the "IMPAC Cardholder Statement of Questioned Item." This form is faxed to USBank. The telephone fax number is on the bottom of the form.

d. All receipts and written papers are maintained with the authorizing Purchase Documentation form in the Chaplains' Fund file. The Fund Clerk maintains the files.

### 14. SAFEGUARDING THE CREDIT CARD:

a. It is the cardholder's responsibility to safeguard the credit card and account number at all times.

b. Use of the card for other than official Chaplains' Fund business may result in immediate cancellation and withdrawal with the possibility of disciplinary action.

#### 15. LOST OR STOLEN CARDS:

a. Should the card be lost or stolen, the cardholder must notify the CRM and USBank immediately upon discovery of the loss or theft. Notification must be made immediately upon discovery of the loss, as the Chaplains' Fund may be responsible for the charges against the card.

b. The Fund Manager must complete a report for record for lost or stolen cards to include the following information:

(1) The card number.

(2) The Cardholder's name as it appears on the card.

(3) The date and location of the loss.

(4) If stolen, date reported to police.

(5) Date and time USBank was notified.

(6) Any purchase(s) made on the day the card was lost or stolen.

(7) Any other pertinent information.

c. US Bank will issue a new card to the Cardholder within two (2) business days of the reported lost or theft.

d. If an IMPAC credit card is found after receiving the new card, the CRM destroys and properly disposes of the old card. The CRM completes the "Cardholder Account Maintenance" form and forwards it to USBank. Fund Clerk retains a copy in the Fund files.